

INDEPENDENT AUDITOR'S REPORT

To the Members of FXB India Suraksha Report on the Audit of The Financial Statements

Opinion

We have audited the accompanying Financial Statements of **FXB India Suraksha** ("the Company") which comprise the Balance Sheet as at 31st March 2025, the Statement of Income and Expenditure, statement of Cash Flows for the year ended 31st March 2025, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its excess of Income over Expenditure, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than financial statement and auditor's report thereon

The Company's Board of Directors is responsible for the preparation of other information. The other information comprises the information included in the Director's Report but does not include the financial statements and our auditor's report thereon. The company's annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



T R Chadha & Co LLP, A limited liability partnership with LLP Identification No. AAT-3926

Noida Branch Office: Plot No. B-13, First Floor, Sector-1, Noida 201301, Gautam Budh Nagar (U.P.), Ph: +91 120 4499900 E-mail: noida@trchadha.com

Corporate/ Regd. Office: B-30, Connaught Place, Kuthiala Building, New Delhi - 110001 | Ph: 43259900 | E-mail: delhi@trchadha.com

Offices: Ahmedabad | Bengaluru | Chennai | Gurugram | Hyderabad | Mumbai | New Delhi | Noida | Pune | Tirupati | Vadodara

Website: www.trchadha.com

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the company's annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under the relevant laws and regulations.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



T R Chadha & Co LLP, A limited liability partnership with LLP Identification No. AAF-3926

Noida Branch Office: Plot No. B-13, First Floor, Sector-1, Noida-201301, Gautam Budh Nagar (U.P.). Ph: +91 120 4499900 E-mail: noida@trchadha.com

Corporate/ Regd. Office: B-30, Connaught Place, Kuthiala Building, New Delhi-110001 | Ph: 43259900 | E-mail: delhi@trchadha.com

Offices: Ahmedabad | Bengaluru | Chennai | Gurugram | Hyderabad | Mumbai | New Delhi | Noida | Pune | Tirupati | Vadodara

Website: www.trchadha.com

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statement that, individually or in aggregate, makes it probable that the economic decision of a reasonably knowledgeable user of the financial statement may be influenced. We consider quantitative materiality and qualitative factor in (i) Planning the scope of our audit work and evaluating of our work; and (ii) to evaluate the effect of any identified of any misstatements in the financials statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and



T R Chadha & Co. LLP, A limited liability partnership with LLP Identification No. AAF-3926

Noida Branch Office: Plot No. B-13, First Floor, Sector-1, Noida 201301, Gautam Budh Nagar (U.P.), Ph: +91 120 4499900 E-mail: noida@trchadha.com

Corporate/ Regd. Office: B-30, Connaught Place, Kuthiala Building, New Delhi - 110001 | Ph: 43259900 | E-mail: delhi@trchadha.com

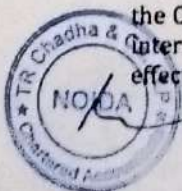
Offices: Ahmedabad | Bengaluru | Chennai | Gurugram | Hyderabad | Mumbai | New Delhi | Noida | Pune | Tirupati | Vadodara

Website: www.trchadha.com

other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the company being a Company registered under section 8 of the Companies Act 2013.
2.
 - A. As required by section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid financial statements;
 - b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid financial statements have been kept so far as it appears from our examination of those books;
 - c) The balance sheet, the Statement of Income and Expenditure Account and the statement of cash flows dealt by this report are in agreement with relevant books of accounts maintained for the purpose of preparation of the financial statements.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards prescribed under section 133 of the Act, read with the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors of the company as on 31st March 2025 taken on record by the Board of Directors of the company, none of the directors is disqualified as on 31st March 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) Maintenance of accounts and other matters connected therewith are as stated in the paragraph 2 (A) (b) above on reporting under section 143 (3) (b) of the Act and paragraph 2 (B) (vi) below on reporting under 11(g) of the Companies (Audit and Auditors) Rules, 2014.
 - g) As the company is section 8 company registered as private limited company and the Company's turnover as per audited Financial Statements is less than Rs. 50 Crores and there are no borrowings from banks and financial institutions at any time during the financial year, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide MCA notification No. G.S.R. 583 (E) dated June 13, 2017;



T R Chadha & Co LLP, A limited liability partnership with LLP Identification No. AAF-3926

Noida Branch Office: Plot No. B-13, First Floor, Sector-1, Noida 201301, Gautam Budh Nagar (U.P.), Ph: +91 120 4499900 | E-mail: noida@trchadha.com

Corporate Regd. Office: 8-10, Connaught Place, Rithala Building, New Delhi - 110001 | Ph: 43259900 | E-mail: delhi@trchadha.com

Offices: Ahmedabad | Bengaluru | Chennai | Gurugram | Hyderabad | Mumbai | New Delhi | Noida | Pune | Tirupati | Vadodara

Website: www.trchadha.com

B. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended), in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigations which would impact its financial position;
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv.
 - a. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - b. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - c. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. The Company has neither declared nor paid any dividend during the year in accordance with Section 123 of the Companies Act, 2013.
- vi. The reporting under Rule 11(g) of the Companies (Audit and Auditor) Rules, 2014 is applicable from 01st April 2023.

Based on our examination which included test checks, the Company is using accounting software, "Tally Prime Edit Log", for maintaining its books of account wherein the audit trail (edit log) feature was enabled from 04th October 2024.

Further, during the course of our audit, we did not come across any instances of audit trail (edit log) feature being tampered with for aforesaid accounting and related



T R Chadha & Co LLP, a limited liability partnership with LLP Identification No. AAF-3926

Registered Office: Plot No. 8-13, First Floor, Sector-1, Noida 201301, Gautam Budh Nagar (U.P.), Ph: +91 120 4499900 E-mail: noida@trchadha.com,

Corporate/ Regd. Office: B-30, Connaught Place, Kuthiata Building, New Delhi - 110001 | Ph: 43259900 | E-mail: delhi@trchadha.com

Offices: Anantnagar | Bengaluru | Chennai | Gurugram | Hyderabad | Mumbai | New Delhi | Noida | Pune | Tirupati | Varodara

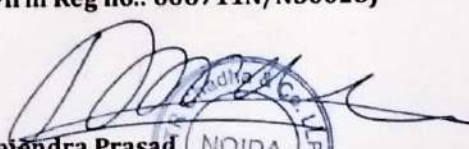
Website: www.trchadha.com

software for the period from 04th October 2024 to 31st March 2025 for which the audit trail feature was enabled and operating.

Proviso to Rule 3(1) of the Companies (Audit and Auditors) Rules, 2014 became applicable from 1st April 2023. As per the reporting requirement under Rule 11(g) of the said Rules regarding the maintenance and preservation of audit trails in accordance with statutory record retention requirements, we note that the Company enabled the audit trail feature only from 4th October 2024. Accordingly, no audit trail was maintained prior to the financial year ended 31st March 2024.

- C. With respect to other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in our opinion & to the best of information & explanations given to us, the Company being section 8 company registered as a private limited company the provisions of section 197 of the Act is not applicable;

For T R Chadha & Co LLP
Chartered Accountants
(Firm Reg no.: 006711N/N50028)


Rajendra Prasad
(Partner)

Membership No. 098941

UDIN: 25098941BNLMSD 9332

Place: Noida

Date: 27th August, 2025

FXB INDIA SURAKSHA
Company limited by Guarantee
CIN: U85100DL2007NPL162563
BALANCE SHEET AS AT 31ST MARCH, 2025

(Amount in Rs.'000)

Particulars		Note No.	As at 31 March 2025	As at 31 March 2024
I.	Funds and Liabilities			
	Funds			
	Unrestricted Funds	2	3,200.04	3,222.78
	Designated Funds	3	14,395.01	3,269.30
	Restricted Funds	4	12,354.29	6,577.52
	Non Current liabilities			
	Long-term provisions	5	1,841.31	2,452.06
	Current liabilities			
	Payables	6	3,964.06	325.12
	Other current liabilities	7	2,570.98	2,460.21
	Short-term provisions	8	51.24	47.10
	TOTAL		38,376.93	18,354.10
II.	Assets			
	Non-current assets			
	Property, Plant and Equipment	9	3,265.06	3,568.69
	Other Non-Current Assets	10	5,883.04	577.20
	Current assets			
	Grant Receivables		9,549.06	3,681.90
	Cash and Bank balances	11	18,445.13	9,136.63
	Short-term loans and advances	12	736.96	950.09
	Other current assets	13	497.68	439.59
	TOTAL		38,376.93	18,354.10

Summary of Significant Accounting Policies

Notes forming an integral part of financial statements.

As per our report of even date.

For T R CHADHA & Co LLP
CHARTERED ACCOUNTANTS
(Firm regd No: 006711N/0N50028)

Rajendra Prasad
Partner
M. No. 098941

For and on behalf of FXB India Suraksha

Satish Kumar
(Director)
DIN :02199222

Satya Prakash
Chief Executive Officer
FXB India Suraksha

Suresh Chander
Head - Finance and Administration
FXB India Suraksha

For FXB India Suraksha

Mamta Borgoyary
Director
DIN : 02586434

Place: Noida

Date: 27.08.2025

FXB INDIA SURAKSHA
Company limited by Guarantee
CIN: U85100DL2007NPL162563
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount in Rs.'000)

Particulars	Notes	For the Year Ended 31st March 2025	For the Year Ended 31st March 2024
INCOME			
Donation & Grants	14	1,58,574.95	72,928.23
Other Income	15	750.72	463.86
Total Income		1,59,325.67	73,392.09
EXPENDITURE			
Program Expenses	16	1,31,790.49	50,730.44
Employee Benefit Expenses	17	20,402.82	20,605.33
Other than Program Expenses	18	2,135.81	1,635.60
Depreciation and Amortization Expenses	9	-	438.78
Total Expenses		1,54,329.12	73,410.16
Excess of Income over Expenditure (Excess of Expenditure over Income) for the year transferred to Reserve & Surplus		4,996.55	(18.07)
Appropriations:			
Transfer to General Reserves Fund		749.48	(2.71)
Transfer to Program Support and Staff Development Fund		3,747.41	(13.55)
Transfer to Infrastructure Fund		499.66	(1.81)
Transfer to Corpus Fund		-	-
		4,996.55	(18.07)

For and on behalf of FXB India Suraksha

For T R CHADHA & Co LLP
CHARTERED ACCOUNTANTS
(Firm regd No: 006711N/0N50028)

Rajendra Prasad
Rajendra Prasad
Partner
M. No. 098941
Place: Noida
Date: 27.08.2025

Salil Kumar
Salil Kumar
(Director)
DIN :02199222

Satya Prakash
Satya Prakash
Chief Executive Officer
FXB India Suraksha

Suresh Chander
Suresh Chander
Head - Finance and Administration
FXB India Suraksha

For FXB India Suraksha

Mamta Borgoyary
Mamta Borgoyary
Director
DIN: 02586434

FXB INDIA SURAKSHA
Company limited by Guarantee
CIN: U85100DL2007NPL162563
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025

(Amount in Rs.'000)

	Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Surplus/(Deficit) carried over to Balance Sheet	4,996.55	(18.07)
	Adjustments for :	-	-
	Depreciation	-	438.78
	Loss on Sale of Assets	-	36.30
	Interest Income	(461.45)	(463.86)
	<u>Operating profit before working capital changes</u>	<u>4,535.10</u>	<u>(6.84)</u>
	Adjustment for :		
	Liabilities	16,094.82	(5,023.63)
	Other Non-Current Assets	(5,305.84)	(235.13)
	Short term Loans and Advances	213.13	(42.25)
	Other Current Assets	(5,925.25)	8,281.52
	<u>NET CASH FLOW FROM OPERATING ACTIVITIES</u>	<u>9,611.96</u>	<u>2,973.67</u>
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of fixed assets	(764.91)	(462.77)
	Sale of Assets	-	7.30
	Interest Income	461.45	463.86
	<u>NET CASH FLOW FROM INVESTING ACTIVITIES</u>	<u>(303.46)</u>	<u>8.39</u>
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Purchase of Fixed Deposit	(55.70)	-
	Proceed/(repayment) of loans	-	-
	<u>NET CASH FLOW FROM FINANCING ACTIVITIES</u>	<u>(55.70)</u>	<u>-</u>
	NET INCREASE IN CASH AND CASH EQUIVALENTS(A+B+C)	9,252.80	2,982.06
	CASH AND CASH EQUIVALENTS AS AT BEGINNING	8,191.06	5,209.00
	CASH AND CASH EQUIVALENTS AS AT CLOSING	17,443.86	8,191.06

Signed In Terms of Our Report of even Date Attached

For and on behalf of FXB India Suraksha

For T R CHADHA & Co LLP
CHARTERED ACCOUNTANTS
(Firm regd No: 006711N/0N50028)

Rajendra Prasad
Partner

M. No. 098941

Place: Noida

Date: 27.08.2028

Salil Kumar
(Director)
DIN :02199222

Satya Prakash
Chief Executive Officer
FXB India Suraksha

Suresh Chander
Head Finance and Administration
FXB India Suraksha

For FXB India Suraksha

Mamta Borgohary
Director
DIN : 02586434

FXB INDIA SURAKSHA
Company limited by Guarantee
CIN: U85100DL2007NPL162563
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2025

(Amount in Rs.'000)

Particulars	For the year Ended 31st March 2025	For the year Ended 31st March 2024
OPENING BALANCE		
Cash & Bank Balance	8,191.06	5,209.00
Fixed Deposits with Bank - Current	945.58	890.77
	9,136.63	6,099.77
Receipt During the year		
Receipts from the donor agencies	1,64,063.19	80,307.04
Interest Income from FDR	69.67	59.25
Interest Income - Others	494.10	274.66
Other Donations	1,494.01	2,540.75
Miscellaneous Receipts	403.20	-
	1,66,524.17	83,181.70
PAYMENTS		
Direct Program Expenses	1,46,402.69	61,675.36
Other than Program Expenses	7,926.43	10,718.92
	1,54,329.12	72,394.28
Changes in Current Assets & Current Liabilities		
Changes in Current Assets	6,919.96	174.52
Changes in Current Liabilities	(4,798.33)	7,113.27
	2,121.64	7,287.79
Purchases of Fixed Assets	764.91	462.77
Total Payments	1,57,215.67	80,144.83
CLOSING BALANCE		
Cash & Bank Balance	17,443.86	8,191.06
Fixed Deposits with Bank - Current	732.49	694.99
Fixed Deposits with Bank - Non Current	268.79	250.58
	18,445.13	9,136.63

For T R CHADHA & Co LLP
CHARTERED ACCOUNTANTS
(Firm regd No: 006711N/0N50028)

Rajendra Prasad
Partner
M. No. 098941

Place: Noida
Date: 27.08.2025

For and on behalf of FXB India Suraksha

Salil Kumar
(Director)
DIN :02199222

Saty Prakash
Chief Executive Officer
FXB India Suraksha

Suresh Chander
Head - Finance and Administration
FXB India Suraksha

For FXB India Suraksha

Mamta Borgoyary
Director
DIN: 02586434

FXB INDIA SURAKSHA
Company limited by Guarantee
CIN: U85100DL2007NPL162563

Notes forming part of the Financial Statements for the year ended 31st March 2025

Note 2: Unrestricted Funds

(Amount in Rs.'000)

Particulars	As at 31 March 2025	As at 31 March 2024
a. General Fund		
Balance at the beginning of the Year	1,336.76	1,339.47
Add: Transfer from Income & Expenditure	749.48	(2.71)
Add: Transfer from Corpus Fund	1,886.03	-
Less: Transfer to Capital Assets Fund	(772.22)	-
Balance at the end of the Year	<u>3,200.04</u>	<u>1,336.76</u>
b. Corpus Fund		
Balance at the beginning of the Year	1,886.03	1,886.03
Less: Transfer to General Fund	(1,886.03)	-
Balance at the end of the Year	<u>-</u>	<u>1,886.03</u>
Total (a+b)	<u>3,200.04</u>	<u>3,222.78</u>

Note 3: Designated Funds

Particulars	As at 31 March 2025	As at 31 March 2024
a. Program Support and Staff Development Fund		
Balance at the beginning of the Year	171.86	185.41
Add: Transfer from Income & Expenditure	3,747.41	(13.55)
Balance at the end of the Year	<u>3,919.27</u>	<u>171.86</u>
b. Infrastructure Fund		
Balance at the beginning of the Year	3,097.45	3,099.25
Add: Transfer from Income & Expenditure	499.66	(1.81)
Less: Transfer to Capital Assets Fund	(2,796.47)	-
Balance at the end of the Year	<u>800.63</u>	<u>3,097.45</u>
c. Capital Assets Fund		
i. Assets acquired from Project Fund (Restricted Fund)		
Balance at the beginning of the Year	-	-
Add: Transfer from the Infrastructure Fund (Net WDV of the Project Funded Assets as on 31st March 2024)	2,201.90	-
Add: Additions during the year*	7,174.97	-
Less: Depreciation during the Year	(491.79)	-
Balance at the end of the year	<u>8,885.08</u>	<u>-</u>
*Includes capital advances paid for the purchase of vehicles		
ii. Assets acquired from Own Fund		
Balance at the beginning of the Year	-	-
Add: Transfer from the Infrastructure Fund (Net WDV of the Own Fund Assets as on 31st March 2024)	594.57	-
Add: Transfer from the General Fund (Net WDV of the Own Fund Assets as on 31st March 2024)	772.22	-
Add: Addition during the year	-	-
Less: Depreciation during the Year	(576.76)	-
Balance at the end of the year	<u>790.03</u>	<u>-</u>
Sub-total	<u>9,675.11</u>	<u>-</u>
Total (a+b+c+d)	<u>14,395.01</u>	<u>3,269.30</u>



Handwritten signature and initials.

Handwritten signature.

Handwritten signature.

Handwritten signature.

Note 4: Restricted Funds

Particulars	As at	As at
	31 March 2025	31 March 2024
Unutilised Grant Balance at the beginning of the Year	6,577.52	4,943.64
Less: Grant Receivables at the beginning of the Year	3,681.90	12,137.70
Add: Amount received during the year	1,64,063.19	80,388.29
Add: Interest allocated to the Donor	102.32	88.88
Total	1,67,061.13	73,283.10
Less: Grants Aailed/Utilised during the Year		
-Amount utilised towards Program Expenditures	1,57,080.94	70,387.48
-Amount utilised towards Capital Expenditures*	7,174.97	-
Total	1,64,255.90	70,387.48
Add: Grant Receivable at the end of the Year	9,549.06	3,681.90
Grand Total	12,354.29	6,577.52

*Includes capital advances paid for the purchase of vehicles

Note 5: Long Term Provision

Particulars	As at	As at
	31 March 2025	31 March 2024
Provision for Gratuity	3,727.38	3,226.09
Less: Value of Funded Assets (LIC)	(3,407.15)	(2,323.93)
Provision for Gratuity (Net)	320.23	902.16
Provision for Leave Encashment	1,521.08	1,549.90
Total	1,841.31	2,452.06



[Handwritten signatures and initials]

Note 6: Payables

Particulars	As at 31 March 2025	As at 31 March 2024
Total outstanding dues of micro enterprises and small enterprises	55.96	41.42
Total outstanding dues of creditors other than micro enterprises and small companies	3,908.10	283.71
Total	3,964.06	325.12

Note 6.1: Ageing's of Payables for the year ended 31st March 2025

Particulars	Outstanding for following periods from due date of payments				Total
	Less than 1 year	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
MSME	55.96	-	-	-	55.96
Others	3,908.10	-	-	-	3,908.10
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Unbilled to be shown separately as line item	-	-	-	-	-
Total	3,964.06	-	-	-	3,964.06

Note 6.2: Ageing's of Payables for the year ended 31st March 2024

Particulars	Outstanding for following periods from due date of payments				Total
	Less than 1 year	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
MSME	41.42	-	-	-	41.42
Others	133.41	75.60	74.70	-	283.71
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Unbilled to be shown separately as line item	-	-	-	-	-
Total	174.82	75.60	74.70	-	325.12

Note 7: Other Current Liabilities

Particulars	As at 31 March 2025	As at 31 March 2024
Statutory Dues Payable		
TDS payable	294.80	2.86
EPF Payable	157.86	193.37
Expenses Payable	25.63	354.90
Retention money payable to vendors	1,779.98	1,596.40
Audit Fees Payable	312.70	312.70
Total	2,570.98	2,460.21

Note 8: Short Term Provisions

Particulars	As at 31 March 2025	As at 31 March 2024
Provision for Leave Encashment	51.24	47.10
Total	51.24	47.10



Handwritten signatures and initials:
 1. A signature that appears to be "H. F. Chaudhary".
 2. A signature that appears to be "Ruma".
 3. A signature that appears to be "B. P. Singh".
 4. A signature that appears to be "Suneet".

FXB INDIA SURAKSHA
Company limited by Guarantee
CIN: U85100DL2007NPL162563

Notes forming part of the Financial Statements for the year ended 31st March 2025

Note 9: Property, Plant and Equipment

(Amount in Rs.'000)

Particulars	Land	Building	Plant and Equipment	Computer and Laptops	Furniture and Fixtures	Vehicle	Total
i. Assets acquired from Own Fund							
Gross Block							
AS AT 01st April 2024	563.20	-	1,574.66	1,570.66	582.39	1,278.18	5,569.09
Additions during the Year	-	-	-	-	-	-	-
Disposals during the Year	-	-	-	-	-	-	-
Adjustments during the Year	-	-	.00	-	-	-	-
AS AT 31 March 2025	563.20	-	1,574.66	1,570.66	582.39	1,278.18	5,569.09
Accumulated Depreciation							
AS AT 01st April 2024	-	-	1,305.83	1,314.46	456.47	1,125.54	4,202.30
Depreciation charge for the year	-	-	189.69	171.63	41.75	88.73	491.79
Disposal during the Year	-	-	-	-	-	-	-
Adjustments during the Year	-	-	.00	-	-	-	-
AS AT 31 March 2025	-	-	1,495.51	1,486.09	498.22	1,214.27	4,694.09
Net Block							
AT 31 March 2025	563.20	-	79.15	84.57	84.17	63.91	875.00
AT 31 March 2024	563.20	-	268.84	256.19	125.92	152.64	1,366.79
ii. Assets acquired from Project Fund (Restricted Fund)							
Gross Block							
AS AT 01st April 2024	-	2,327.47	2,018.88	2,682.20	798.32	1,081.58	8,908.45
Additions during the Year	-	-	141.66	560.35	62.90	-	764.91
Disposals during the Year	-	-	-	-	-	-	-
Adjustments during the Year	-	-	-	-	-	-	-
AS AT 31 March 2025	-	2,327.47	2,160.54	3,242.55	861.22	1,081.58	9,673.36
Accumulated Depreciation							
AS AT 01st April 2024	-	941.22	1,850.45	2,264.91	683.51	966.46	6,706.55
Depreciation charge for the year	-	147.70	51.28	268.23	36.37	73.17	576.76
Disposal during the Year	-	-	-	-	-	-	-
Adjustments during the Year	-	-	-	-	-	-	-
AS AT 31 March 2025	-	1,088.92	1,901.73	2,533.14	719.88	1,039.63	7,283.31
Net Block							
AT 31 March 2025	-	1,238.54	258.82	709.41	141.34	41.95	2,390.06
AT 31 March 2024	-	1,386.25	168.44	417.29	114.81	115.12	2,201.90
Total Net Block							
AT 31 March 2025	563.20	1,238.54	337.97	793.97	225.51	105.86	3,265.06
AT 31 March 2024	563.20	1,386.25	437.28	673.48	240.73	267.76	3,568.69



Y. Fanta

Purna



Surak

FXB INDIA SURAKSHA
Company limited by Guarantee
CIN: U85100DL2007NPL162563

Notes forming part of the Financial Statements for the year ended 31st March 2025

Note 10 : Other Non-Current Assets		(Amount in Rs.'000)
Particulars	For the Year Ended 31st March 2025	For the Year Ended 31st March 2024
Security Deposits	402.20	577.20
Capital Advances*	5,480.84	-
Total	5,883.04	577.20

*Represents advances paid for the purchases of Property, Plant and Equipment

Note 11 : Cash and Bank Balances		
Particulars	For the Year Ended 31st March 2025	For the Year Ended 31st March 2024
Cash and Cash Equivalents		
Balances with banks		
In Savings Accounts	17,417.48	8,159.86
In Current Accounts	-	-
Deposits with original maturity for more than 3 months	732.49	694.99
Cash in Hand	26.37	31.20
	18,176.34	8,886.05

Other Bank Balances

Deposits with original maturity for more than 12 months	268.79	250.58
Total	18,445.13	9,136.63

Note 12: Short term Loans and Advances		
Particulars	For the Year Ended 31st March 2025	For the Year Ended 31st March 2024
TDS Receivable	607.42	704.69
Advances to employees	121.30	88.94
Others Advances	8.23	156.46
Total	736.96	950.09

Note 13: Other Current Assets		
Particulars	For the Year Ended 31st March 2025	For the Year Ended 31st March 2024
Accrued Interest	13.60	-
Prepaid Expense	484.08	439.59
Total	497.68	439.59



Handwritten signature/initials

Handwritten signature



Handwritten signature

FXB INDIA SURAKSHA
Company limited by Guarantee
CIN: U85100DL2007NPL162563

Notes forming part of the Financial Statements for the year ended 31st March 2025

Note 14: Donations & Grants (Amount in Rs. '000)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Allocation of Project Grant towards Program Expenditure	1,57,080.94	70,387.48
General Donations	1,494.01	2,540.75
Total	1,58,574.95	72,928.23

Note 15: Other income

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Interest on Saving Bank accounts	299.39	404.61
Interest on Fixed Deposits	69.67	59.25
Interest on Income Tax Refund	8.04	-
Interest on LIC Funds	186.67	-
Miscellaneous Income	289.28	-
Less: Interest Allocated to Donors	(102.32)	-
Total	750.72	463.86

Note 16 : Program Expenses

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Program Activity Expenses	1,23,166.15	42,323.40
Travel Expenses	3,891.66	3,331.64
Information Dissemination Expenses	499.45	122.63
Communication Expenses	238.66	166.01
Consultancy Expenses	349.50	781.65
Establishment Expenses	2,903.30	3,015.96
Workshops & Seminars	741.76	989.16
Total	1,31,790.49	50,730.44

Note 17 : Employee Benefit Expenses

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Program		
Salaries	13,280.53	10,642.72
Fringe Benefits	1,331.66	892.99
	14,612.20	11,535.71
Other than Program		
Salaries	5,170.46	8,434.72
Fringe Benefits	620.16	634.89
	5,790.63	9,069.62
Total	20,402.82	20,605.33

Note 18 : Other than Program Expenses

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Communication Expenses	164.02	184.63
Consultancy Expenses	179.99	110.00
Establishment Expenses		
Payments to Auditors	462.70	359.90
Rent	563.75	541.20
Electricity	97.68	88.38
Office Expenses	451.59	308.73
Bank Charges	37.29	-
Insurance Expenses	173.47	-
Website Development Expenses	5.31	-
Miscellaneous Expenses		42.76
Total	2,135.81	1,635.60



[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

Note 19: Payment to Statutory Auditors (including GST)

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
Statutory Audit Fees	512.70	559.80
Tax Audit Fees*	150.00	-
Total	462.70	559.80
*Paid to other Auditors		

Note 20: Segment Reporting.

The company is engaged in charitable activities and incidental thereto and company does not have any identifiable reportable segment therefore the disclosure of AS-17 is not given.

Note 21: Disclosure with regards to Related Party Transactions

Related party disclosures, as required by Accounting Standard 18 - Related Party Disclosures, notified under the Act are given below:

1. Name of Related Party and Related Party Relation

i) Names of key management personnel:

Saili Kumar	Director	
Suchitta Koley	Director	Resigned on 31st March 2025
Mamta Bargaroy	Director	
Satya Prakash	Chief Executive Officer	With effect from 14 July 2023

ii) Details of related party transactions:

Related Party Transaction

	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024
Salary	2,888.09	1,643.04
Satya Prakash		

Outstanding balances as on 31st March 2025

Note 22: Earnings/Expenditures in Foreign Currency

Export/Import of Goods	
Royalty, Know how, Professional and constitutional Fees	
Interest & Dividend	
Total	

Note 23: Contingent Liabilities & Capital Commitments

(a) The Company has availed three credit cards from Kotak Mahindra Bank. These credit facilities are secured by fixed deposits maintained with the Bank, which are under lien in favour of the Bank. The details of the Fixed Deposits under lien are given below:

Deposit with Banks	FDR Account No	Lien Amount
Fixed deposit with Kotak Bank	9513711746	500.00
Total		500.00

(b) Capital Commitments

Note 24: Income Tax

The Company is registered u/s 12A of Income Tax Act, 1961 and accordingly is exempt from payment of Income tax subject to fulfillment of certain condition as prescribed. Based on the self assessment, no tax liability is payable towards the current tax or deferred tax as on 31st March 2025. Therefore, no provision of Income Tax and Deferred Tax Asset/ Liabilities has been made.

Note 25: Disclosures Pursuant to the MSME Trade Payables

To the extent identified and information available with the Company pursuant to section 22 of the Micro, Small and Medium Enterprises Development Act (MSMED), 2006, details are mentioned below:

	For the Year Ended March 31, 2025	Amount (Rs. '000) For the Year Ended March 31, 2024
Principal amount remaining unpaid to suppliers registered under the MSMED Act as at year end	55.96	41.42
Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end	Nil	Nil
Interest paid by the Company in terms of Section 16 of MSMED Act, 2006, along with the amount of the payment made to the suppliers and service providers beyond the appointed day during the year	Nil	Nil
Interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006	Nil	Nil
Interest accrued and remaining unpaid as at Year end	Nil	Nil
Further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006.	Nil	Nil
Total	55.96	41.42

Note 26: Other Statutory Information (to the extent applicable)

(i) The Company is holding an Immovable Properties and the Title deeds of those are held in the name of the Company.

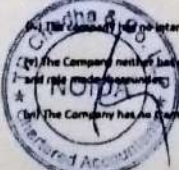
(ii) No revaluation of Property, Plant & Equipment has been carried out during the year.

(iii) The Company does not have any Intangible Assets hence, no revaluation of Intangible assets has been carried out during the year.

(iv) The Company has no intangible asset under development and accordingly its ageing is not required at year end.

(v) The Company neither has any Benami property, nor any proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988.

(vi) The Company has no transaction with the companies struck off under section 248 of the Companies act, 2013 or section 560 of Companies act, 1956.



Signature

Signature

Signature

Signature

(vii) The Company does not have any charges or satisfaction which is yet to be registered with Registrar Of Companies (ROC) beyond the statutory period.

(viii) The company is not declared wilful defaulter by any bank or financial institution or other lender.

(ix) Compliance with approved Scheme(s) of arrangements in terms of Sec 230 - 237 of Companies Act 2013 - Not Applicable

(x) (A) The Company has not advanced or loaned or invested funds in any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding that the intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

(B) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(xi) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

(xii) The company is not having any subsidiaries Company, hence compliance with number of layers prescribed under clause (87) of Section 2 of the Act read with Companies (restriction on number of layers) Rules, 2017 is not applicable.

(xiii) For ratios, refer Note 28

(xiv) The Company has not granted loans or advances in the nature of loans to promoters, directors, KMPs and the related parties, either severally or jointly with any other person, that are (a) Repayable on demand; or (b). without specifying any terms or period of repayment.

(xv) The Company has not taken any borrowings from banks and financial institutions for the specific purpose at the balance sheet date.

(xvi) The Company has not traded or invested in crypto currency or Virtual Currency during the financial year.

Note 27: Previous year figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure. All figures have been rounded off to the nearest INR in thousands up to two decimals, unless otherwise stated.

Note 28: The Company is complying with the Accounting Standards, applicable to a Small and Medium sized companies (SMCs), as notification issued as per Ministry of Corporate Affairs.

Note 28:	Ratio analysis Disclosures	Numerator	Denominator	For the Year Ended	For the Year Ended	Variance in %
				March 31, 2025	March 31, 2024	
	Current Ratio (in Times)	Current Assets	Current Liabilities	2.99	3.72	-20%
	Debt Equity Ratio	Total Debt	Total Equity	N/A	N/A	N/A
	Debt Service Coverage Ratio	Net Operating Income	Total Debt Service	N/A	N/A	N/A
	Return on Equity Ratio (in %)	Net Income	Shareholder's Equity	N/A	N/A	N/A
	Inventory turnover ratio	Net Sales	Average Inventory	N/A	N/A	N/A
	Trade Receivables turnover ratio (in Times)	Net Credit Sales	Average Accounts Receivables	N/A	N/A	N/A
	Trade payables turnover ratio (in Times)	Net Credit Purchase	Average Accounts Payables	N/A	N/A	N/A
	Net capital turnover ratio (in Times)	Net Sales	Working Capital	N/A	N/A	N/A
	Net profit ratio (in %)	Net Profit	Net Sales	3.14%	-0.02%	12836%
	(Due to increase in Revenue in the current year)					
	Return on Capital employed (in %)		Capital Employed	N/A	N/A	N/A

For T R CHADHA & Co LLP

CHARTERED ACCOUNTANTS

Firm reg no: 006733MAY5001807

Kajendra Chaudhary

Partner

M. No. 098941

Place: Noida

Date: 27.08.2025

For and on behalf of FXB India Suraksha

Satli Kumar

(Director)

DIN: 02199222

Satyam Bhatnagar

Chief Executive Officer

FXB India Suraksha

Suresh Chander

Head - Finance and Administration

FXB India Suraksha

For FXB India Suraksha

Mamta Borgoyary

Director

DIN: 02586434

**FXB INDIA SURAKSHA,
B-67, Second Floor, Kalka Ji, New Delhi-110019
Company limited by Guarantee
CIN: U85100DL2007NPL162563**

Note - 1: SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDING 31st March,2025

A. SIGNIFICANT ACCOUNTING POLICIES

(i). Nature of operations

FXB India Suraksha ("Company") is a company limited by Guarantee, incorporated on 25th April 2007 and has the license to operate under section 8 of The Companies Act 2013 ("the Act"). The Company's main objective is to directly work at the grass roots to promote activities that support children rights and protection, gender equality, improved health and nutrition, sanitation and water, care and support to HIV/Aids infected and affected people, better education, enhanced livelihoods options or women and youth as well as human trafficking prevention by advocating for their needs and directly supporting the families and communities.

The Company is registered under section 12A and 80G of the Income Tax Act, 1961 as a charitable institution vide letter number DIT(E)/12A/2007-08/F-241/1019 dated 19th November 2007, further renewed vide registration number AABCF0958LE20214 and AABCF0958LF20214 dated 28th May 2021, respectively. Both the registrations are valid upto assessment year 2026-2027. Registration is subject to renewal every five years as per the present Income Tax Laws and the Company is in process of submission of application for renewal in due course.

The Company is registered under FCRA with Registration Number 231662065 dated 13th November 2024.

(ii). Basis of Accounting

The financial statement has been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under historical cost convention on accrual basis. The accounting policies have been consistently applied by the company and are consistent with those used in the previous year.

The company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards specified under section 133 of the Companies Act 2013. Accordingly, the company has complied with the Accounting Standards as applicable to Small and Medium Sized Company (SMC).

(iii) Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires estimates and assumptions that affect the reported amount of assets, liabilities, revenue and expenses during the reporting period. Although such estimates and assumptions are made on a reasonable and prudent basis taking into account all the available information, actual results could differ from these estimates and assumptions and such differences are recognized in the period in which the results are crystallized.



Signature

Signature



Signature

(iv) **(a) Property, Plant and Equipment**

Property, Plant and Equipment are stated at cost (Gross block) less accumulated depreciation and impairment loss, if any. Cost of acquisition is inclusive of freight, duties, taxes and other directly attributable expenses incurred to bring the Property, Plant and Equipment to their working condition for their intended use.

(b) Property, plant and equipment acquired by applying restricted funds

Property, plant and equipment acquired from restricted funds are capitalised and an equal amount is transferred to capital assets fund from the restricted funds. Depreciation on these assets or any adjustment on disposal of such assets are adjusted to the capital assets fund. Upon completion of the projects, if project assets are not taken back by the donors or disposed-off the unadjusted value of such assets are transferred to income in the income and expenditure account and adjusted from the capital assets fund.

(c) Property, plant and equipment acquired from Infrastructure Funds

Property, plant and equipment acquired out of Infrastructure Funds, are capitalised and an equal amount is transferred to capital assets fund. Depreciation on these assets or any adjustment on disposal of such assets are adjusted to the capital assets fund.

(v) **Depreciation**

Depreciation on fixed assets has been provided on written down value basis at the rates and in the manner specified in the Schedule II to The Companies Act 2013. The rates are indicative of the expected useful life of the Assets as below:

Particulars	Useful life
Building – Administrative	60 years
Machinery	15 years
Motor Vehicles	10 years
Computers	3 Years
Furniture & Fixture	10 years
Office Equipment's	5 years

Depreciation on additions (disposals) is provided on a pro-rata basis i.e., from (upto) the date on which asset is ready for use (disposed of).

Assets costing upto Rs. 5000/- is directly charged to income and expenditure account in the year in which it was purchased.

(vi) **Unrestricted Funds**

Unrestricted Fund includes General Fund. "General Fund" is unrestricted in nature. The surplus/deficit earned during the year, being general purpose in nature is carried forward for the use in future periods.

(vii) **Designated Funds**

Designated Fund includes Program Support and Staff Development Fund, Infrastructure Fund and Capital Assets Funds. Program Support and Staff Development Fund and Infrastructure Funds are created from past accumulated reserves and are to be used towards fulfilling the organization's objectives. Additions to, utilization from and inter fund adjustments of these funds are based on Management and Board adopted policies and decisions considering the needs and requirements of the Organisation from time to time.

Capital Assets Fund, which represents the net value of the Property, Plant and Equipment purchased using restricted funds as well as Infrastructure Fund.



Y. Gupta

P. Kumar

[Signature]



[Signature]

(viii) Restricted Fund

Restricted funds are funds whose use, has been limited by donors for a specific time and / or for a specific purpose. Funds received are initially treated as a liability and on satisfaction of the conditions governing each grant, in the case of revenue expenses and capital expenses, are transferred to the Income and Expenditure Account on the basis of utilization during the year. Unutilized balance of grants is shown as liability side in the balance sheet. However, expenditure (capital or revenue) incurred in excess of grant/ contribution received from donors are shown as receivable under the current assets.

(viii) Revenue Recognition

a. Revenue from Grants

Grants received restricted in nature for specific purposes are initially treated as liability and income is recognized in the income and expenditure account to the extent of expenditure incurred from the restricted grants. After fulfilment of obligations attached with a particular grant, any unutilized amount of the grant, not refundable to the donor, is transferred to the Income and Expenditure Account.

b. General Donations

Grants and Donations other than restricted grants are recognized as income in the year in which it is received.

c. Interest Income

Interest income on fixed deposits is recognized on time proportion basis except for the interest on saving bank account and income tax refund which is recognized on receipt basis. Further, interest earned on the Grants Funds are treated as liability and credited to the respective Donors Account.

d. Other Income

Other Incomes and expenditures are recognized in accordance with the terms and conditions embodied in respective agreements with vendors and project partners as well as based on reasonably accurate quantification of the amounts that FXB India Suraksha is legally entitled to receive and/or pay, as the case may be.

(ix) Foreign currency transactions

Foreign currency transactions are recorded in the books of account at the exchange rate prevailing at the time of transaction. All monetary items denominated in foreign currency and outstanding at the balance sheet date are translated at the exchange rate on that date. Any exchange difference arising from settled transactions and on reinstatement of outstanding balances are charged to Income & Expenditure Account.

x) Impairment of assets:

Management of the company periodically assesses whether there is an indication that an asset may be impaired. In case of such an indication, the management estimates the recoverable amount of the asset. If the recoverable amount of an asset is less than its carrying amount, the carrying amount of asset is reduced to its recoverable amount and the difference is recognized as impairment loss.

xi) Employee Benefits

a. Short term Employee Benefits

Short term employee benefits are recognized in the period during which the services have been rendered.



Handwritten signatures and a circular stamp of India Suraksha.

Handwritten signature.

b. Long term Employee Benefits:

Defined Contribution Plan:

The Company makes contribution to statutory provident fund in accordance with Employees Provident Fund and Miscellaneous Provisions Act, 1952 which is a defined contribution plan and Company's contribution is recognized as an expense in the period in which services are rendered by the employee.

Defined benefit plan:

Gratuity liability is provided for on the basis of an actuarial valuation on projected unit credit method made at the end of each financial year. The scheme is funded with Life Insurance Corporation of India in the form of qualifying insurance policy. The gratuity benefit obligation recognized in the balance sheet represents the present value of the obligations as reduced by the fair value of assets held by the Insurance company. Actuarial gains/ losses are recognized immediately in the statement of income and expenditure account.

Other long-term benefits: Compensated absences

Long term compensated absences are provided for on the basis of an actuarial valuation, using project unit credit method at the balance sheet date. Actuarial gain and losses, if any are recognized in the Income and expenditure account in which the related service is rendered.

xii) Contingent Liabilities and Provisions

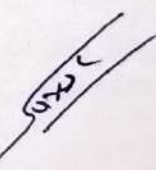
The Company makes a provision when there is a present obligation as a result of a past event where the outflow of economic resources is probable and a reliable estimate of the amount of obligation can be made. A disclosure is made for possible or present obligations that probably will not require outflow of resources or where a reliable estimate cannot be made, as a contingent liability in the financial statement.

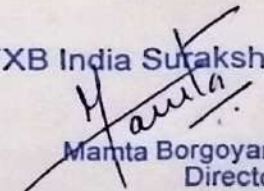
For and on behalf of FXB India Suraksha


Salil Kumar
(Director)
DIN :02199222


Satya Prakash
Chief Executive Officer
FXB India Suraksha




Suresh Chander
Head - Finance and Administration
FXB India Suraksha

For FXB India Suraksha

Mamta Borgoyary
Director
DIN: 02586434

